

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rule is a correct copy as promulgated and adopted on the 15 of March, 2010.

GEORGIA DEPARTMENT OF REVENUE

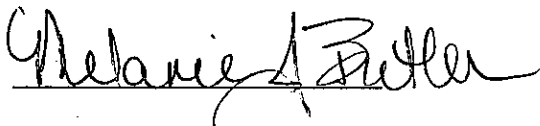
Filing Date: March 15, 2010.

The Georgia Department of Revenue has adopted:

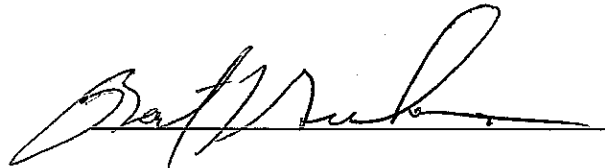
Rule 560-11-6-.09, entitled "Table of Conservation Use Land Values."

The aforementioned Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4 and 48-5-269.

Sworn to and subscribed before me this 15 day of March, 2010.



(Signature of Notary Public)  
(Notary Public Seal)



Bart L. Graham  
Commissioner  
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia  
My Commission Expires Nov. 19, 2012

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-6  
CONSERVATION USE PROPERTY

**560-11-6-.09 Table of Conservation Use Land Values.**

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-676, W2-607, W3-551, W4-505, W5-464, W6-431, W7-404, W8-371, W9-338, A1-1,225, A2-1,159, A3-1,072, A4-983, A5-889, A6-795, A7-707, A8-621, A9-533;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-915, W2-828, W3-747, W4-677, W5-624, W6-586, W7-552, W8-507, W9-462, A1-1,342, A2-1,196, A3-1,066, A4-942, A5-843, A6-754, A7-676, A8-614, A9-552;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-915, W2-828, W3-747, W4-677, W5-624, W6-571, W7-481, W8-392, W9-328, A1-1,022, A2-929, A3-833, A4-738, A5-644, A6-582, A7-477, A8-400, A9-338;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-661, W2-592, W3-536, W4-492, W5-429, W6-400, W7-348, W8-301, W9-246, A1-839, A2-751, A3-689, A4-616, A5-541, A6-450, A7-390, A8-303, A9-220;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-564, W2-521, W3-479, W4-439, W5-398, W6-357, W7-314, W8-272, W9-227, A1-623, A2-542, A3-504, A4-462, A5-412, A6-351, A7-289, A8-228, A9-167;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-557, W2-512, W3-467, W4-426, W5-381, W6-337, W7-293, W8-248, W9-203, A1-705, A2-619, A3-567, A4-521, A5-462, A6-385, A7-314, A8-241, A9-170;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell,

Thomas, and Webster. Table of per acre values: W1-597, W2-543, W3-495, W4-445, W5-393, W6-344, W7-293, W8-241, W9-192, A1-819, A2-743, A3-661, A4-575, A5-493, A6-414, A7-321, A8-245, A9-166;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-648, W2-588, W3-527, W4-467, W5-407, W6-348, W7-288, W8-228, W9-187, A1-828, A2-783, A3-707, A4-631, A5-555, A6-479, A7-371, A8-301, A9-224;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-656, W2-592, W3-536, W4-477, W5-416, W6-359, W7-299, W8-239, W9-187, A1-767, A2-740, A3-664, A4-592, A5-519, A6-445, A7-371, A8-297, A9-224.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, and 48-5-269.